

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. A substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
"Activities of Daily Living" for the Purpose of the Exemption Allowed Under A.R.S. § 43-1023(C); ITR 99-1
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
August 16, 1999
3. **Summary of the contents of the substantive policy statement:**
The term "activities of daily living" includes ambulating, bathing, toileting, shaving, brushing teeth, combing hair, dressing, medicating or feeding, on a daily basis.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This is a new statement.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
(602) 542-4672
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Taxation of REITs, CTR 99-7
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
September 22, 1999
3. **Summary of the contents of the substantive policy statement:**
Explains Arizona's taxation of REITs and REIT dividends.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This substantive policy statement supersedes Arizona Corporate Tax Ruling CTR 99-2.

Arizona Administrative Register
Notices of Substantive Policy Statements

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

(602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Taxation of Mailbox Businesses, TPR 99-7

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

July 29, 1999

3. Summary of the contents of the substantive policy statement:

This ruling provides guidance as to when the use of a mailbox for mail delivery purposes is considered a nontaxable license of real property.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new statement.

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

(602) 542-4672

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Residential Care Facilities Operated in Conjunction With a Licensed Nursing Care Institution, TPR 99-8
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
July 29, 1999
3. **Summary of the contents of the substantive policy statement:**
This procedure provides guidance to taxpayers requesting a refund of transaction privilege and/or use taxes paid that is available under the retroactive provisions enacted under House Bill 2395 during the 1999 legislative session.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This statement supersedes Arizona Transaction Privilege Tax Ruling TPR 93-38.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

(602) 542-4672
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 Nationwide), or write to:

Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, AZ 85038-9086

This information is also available by visiting our web site at <http://www.revenue.state.az.us>.